

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Finance (Revenue and Control) Department

Notification

2-11-84-Fin (R & C)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa, is pleased to amend the Government Notification No. Fin (Rev)/2-35/15/75(A) dated 25/3/1976, published in the Official Gazette, Series I ((Extraordinary) No. 52, dated 25/3/1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification. — (i) for the expression "as may be in excess of twenty five paise per bulk litre", the expression "as may be in excess of 50 paise per bulk litre in respect of Beer of alcoholic strength not exceeding 5% v.v. or 8.77% of proof spirit", and (ii) for the expression "in excess of fifty paise per bulk litre in respect of beer of alcoholic strength exceeding 5% v.v. or 8.77% of proof spirit but not exceeding 8% v.v. or 14.03% of proof spirit", the expression "in excess of Re. 1/- per bulk litre in respect of alcoholic strength exceeding 5% v.v. or 8.77% of proof spirit but not exceeding 8% v.v. or 14.03% of proof spirit" shall be substituted.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

K. M. Nambiar, Under Secretary (Fin. Exp.).

Panaji, 11th July, 1990.

Notification

2/11/84-Fin (R & C)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby amends the Government Notification No. FD/F.III/2-35/part/3305/66 dated 30.3.66,

published in Official Gazette, No. 1, Series I dated 7-4-1966, (hereinafter referred to as principal Notification) as follows, namely:—

"In the principal Notification, for the words "so much of excise duty as may be in excess of fifty paise per proof litre", the words, letters and figures "so much of excise duty as may be in excess of Re. 1/- per proof litre for export of Indian Made Foreign Liquor and Re. 1/- per bulk litre for export of Wine", may be substituted.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

K. M. Nambiar, Under Secretary (Finance Exp.).

Panaji, 11th July, 1990.

Notification

2/11/84-Fin (R & C)

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules, so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely:

1 — *Short title and commencement.* — (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 1990.

(2) They shall come into force at once.

2 — *Amendment of rule 19B.* — In rule 19B of the Goa, Daman and Diu Excise Duty Rules, 1964 —

(i) for the expression "Goa, Daman and Diu", the word "Goa" shall be substituted;

(ii) for the word and figure "Rs. 5/-", the word and figure "Rs. 10/-" shall be substituted.

By order and in the name of the Governor of Goa.

K. M. Nambiar, Under Secretary (Finance-Exp.).

Panaji, 11th July, 1990.

Notification

2-11-84-Fin (R & C)

In exercise of the powers conferred by section 12 read with section 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby amends the Government Notification No. FIN (Rev)/2-35/15/75 (C) dated 25-3-1976 (hereinafter referred to as the "principal Notification"), as follows namely:

In the principal Notification,

(i) For Part A, the following shall be substituted, namely:—

"PART A

Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under the Goa, Daman and Diu Excise Duty Act, 1964.

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|---|---|
| (1) Indian made foreign liquor other than milk punch, wines and beer (vide Annexures V, XX & XXII). | Rs. 25-00 per proof litre |
| (2) Milk punch and wines (vide Annexures II & VI). | Rs. 6-00 per bulk litre |
| (3) Beer (vide Annexure XX & XXI) | |
| (i) Whose alcoholic strength does not exceed 5% v.v. or 8.77% of proof spirit. | Rs. 3-00 per bulk litre |
| (ii) Whose alcoholic strength exceeds 5% v.v. or 8.77% of proof spirit but not exceeding 8% v.v. or 14.03% of proof spirit. | Rs. 6-00 per bulk litre |
| (4) (i) Country liquor (other than cashew liquor) when manufactured with rectified spirit as a base material | Rs. 3-00 per proof litre |
| (ii) Country liquor (other than cashew liquor) when manufactured from materials other than rectified spirit. | Rs. 1-00 per proof litre |
| (5) Cashew liquor | Rs. 1-50 per proof litre |
| (6) Blended country liquor | Rs. 0-50 per bulk litre in addition to the rates of duty for items(4)&(5) above as the case may be. |

(ii) In Part D,

(a) For sub-part II. Sale "the following shall be substituted, namely:—

"II. Sale:

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|--|------------|
| (1) For wholesale vendor of Indian Made Foreign Liquor whose annual turnover exceeds Rs. 20,00,000. | Rs. 10,000 |
| (2) For wholesale vendors of Country Liquor whose annual turnover exceeds Rs. 20,00,000. | Rs. 10,000 |
| (3) For wholesale vendors of Indian Made Foreign Liquor whose annual turnover exceeds Rs. 10,00,000 but does not exceed Rs. 20,00,000. | Rs. 6,000 |

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| (4) For wholesale vendors of Country Liquor whose annual turnover exceeds Rs. 10,00,000 but does not exceed Rs. 20,00,000. | Rs. 6,000 |
| (5) For wholesale vendors of Indian Made Foreign Liquor whose annual turnover is less than Rs. 10,00,000. | |
| (i) Cities | Rs. 2,000 |
| (ii) Towns | Rs. 1,500 |
| (iii) Villages | Rs. 800 |
| (6) For wholesale vendors of Country Liquor whole annual turnover is less than Rs. 10,00,000. | |
| (i) Cities | Rs. 1,800 |
| (ii) Towns | Rs. 1,200 |
| (iii) Villages | Rs. 800 |
| (7) For retail vendors of Foreign liquor | |
| (i) 'A' Category Hotel | Rs. 15,000 |
| (ii) 'B' Category Hotel | Rs. 10,000 |
| (iii) Other Shops | Rs. 7,500 |
| (Registered under the Goa, Daman and Diu Registration of Tourist Trade Rules). | |
| (8) For retail vendors of IMFL only and IMFL and Country Liquor. | |
| (i) 'A' Category Hotel | Rs. 9,000 |
| (ii) 'B' Category Hotel | Rs. 6,000 |
| (Registered under the Goa, Daman and Diu Registration of Tourist Trade Rules). | |
| (9) For retail vendors of IMFL and Country Liquor | |
| (i) Cities | Rs. 1,500 |
| (ii) Towns | Rs. 1,000 |
| (iii) Villages | Rs. 600 |
| (10) For retail vendors of country liquor | |
| (i) Cities | Rs. 600 |
| (ii) Towns | Rs. 400 |
| (iii) Villages | Rs. 300 |
| (11) For retail vendors of liquor other than country liquor | |
| (i) Cities | Rs. 600 |
| (ii) Towns | Rs. 400 |
| (iii) Villages | Rs. 300 |
| (12) For wholesale vendors of rectified spirit or absolute alcohol or both | |
| (i) Cities | Rs. 450 |
| (ii) Towns | Rs. 300 |
| (iii) Villages | Rs. 250 |
| (13) For retail vendors of rectified spirit or absolute alcohol or both | |
| (i) Cities | Rs. 100 |
| (ii) Towns | Rs. 50 |
| (iii) Villages | Rs. 25 |
| (14) For wholesale vendors of denatured spirit | |
| (i) Cities | Rs. 400 |
| (ii) Towns | Rs. 300 |
| (iii) Villages | Rs. 250 |
| (15) For retail vendors of denatured spirit | |
| (i) Cities | Rs. 100 |
| (ii) Towns | Rs. 50 |
| (iii) Villages | Rs. 25 |

(16) For wholesale vendors of denatured spirituous preparations

(i) Cities	Rs.	400
(ii) Towns	Rs.	300
(iii) Villages	Rs.	250

(17) For retail vendors of denatured spirituous preparations

(i) Cities	Rs.	100
(ii) Towns	Rs.	50
(iii) Villages	Rs.	25

EXPLANATION.—For the purpose of the above:—

(a) "Cities" means the municipal areas of Panaji, Margao, Mapusa and Mormugao.

(b) "Towns" means any other municipal area.

(c) "Villages" means all other parts of the State.;

(ii) In sub-part IV. Miscellaneous, for sub-para (2) the following shall be substituted, namely:—

"(2) For an occasional licence for retail vendors of liquor:—First day: Rs. 50/-; next 4 days: Rs. 25/- per day; next 15 days: Rs. 20/- per day; next 40 days: Rs. 15/- per day; and next 60 days: Rs. 10/- per day".

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

K. M. Nambiar, Under Secretary (Fin. Exp.).

Panaji, 12th July, 1990.